

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA :  
 :  
 v. :  
 :  
 MATTHEW MCMANUS : CRIM. NO. 12-190-2

**SUPPLEMENTAL SENTENCING MEMORANDUM OF DEFENDANT  
MATTHEW McMANUS**

Mr. McManus respectfully submits this short Supplemental Memorandum addressing three financial issues raised in the Final Presentence Report (“PSR”), and three points raised in the Government’s Sentencing Memorandum.

**I. Availability of Assets for Restitution: Three Corrections to the Final Presentence Report**

A. The Masters Research Partners LP Hedge Fund

The PSR incorrectly lists a \$234,720.00 balance in this fund as an asset of Mr. McManus. The Probation Officer acknowledges that Mr. McManus’s August 2014 financial disclosures explain that he sold his interest in the fund, but questions why Mr. McManus identified the fund on his February 2014 disclosures if that is the case – perhaps implying that Mr. McManus liquidated the asset in anticipation of sentencing. Final Presentence Report ¶ 78 & n.7 (at p. 19).

The answer is that the Probation Office’s Net Worth Statement requires defendants to identify all businesses in which they have “had an affiliation [including ‘shareholder’ or ‘partner’] within the last three years” – not merely business assets currently held. Mr. McManus informed the hedge fund of his intent to sell his interest in October 2012; for internal processing

reasons the fund did not make the disbursement until February 2013.<sup>1</sup> The attached documentation (Exhibit “A”) reflects Mr. McManus’s liquidation of the asset. Even though Mr. McManus no longer owned an interest in the fund in February 2014, he was required to disclose his prior ownership.<sup>2</sup>

B. Joint Checking Account Balance

The PSR incorrectly lists a \$104,000 balance in the joint checking account held by Mr. McManus and his wife, stating that Mr. McManus did not explain the drop from that balance in February 2014 to the \$6200 balance that he reported in August 2014. Final Presentence Report ¶ 78 & n.8 (at p. 19).

That is incorrect. Mr. McManus’s monthly expenses are documented on his Cash Flow Statements, which demonstrate significant negative cash flow for necessary expenses. Even though the Probation Office does not consider all of the expenses “necessary living expenses,” Mr. McManus has identified the uses to which he has put cash on hand. Moreover, Mr. McManus produced bank statements for the account, which detail Point of Sale purchases and reflect the account balances.

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<sup>1</sup> Mr. McManus’s reference to “2010 or before” on his August 2014 Net Worth Statement was a failure of recollection (confusing this asset with another liquidated earlier), now corrected when he retrieved the documentation for the sale.

<sup>2</sup> The February 2014 disclosure would admittedly have been more clear had Mr. McManus listed the value of the asset as “zero.”

C. Judgment Owed to Internal Revenue Services

The PSR identifies an unpaid \$19,503.91 judgment to the IRS as a liability of Mr. McManus. Final Presentence Report ¶ 78 (at p. 20). This is incorrect. Mr. McManus paid that obligation in February 2013, and the IRS released the levy (documentation attached as Exhibit “B”).

**II. Other Litigation Matters**

The government attempts to demonstrate that Mr. McManus’s use of deceptive business tactics continued after his split from Remington, by citing unrelated claims against him. None of the examples that the government cites supports its argument.

A. Shamin Hotels / Robert McDonald

Shamin Hotels did indeed file suit against Bluestone for “its involvement in the fraud” perpetrated by one Robert McDonald (Gov. Mem. at 16), but the suit does not allege that Bluestone knowingly or intentionally perpetrated the fraud. Rather, it alleges that Bluestone “swallowed whole the lies McDonald provided regarding his personal and financial background,” failed to discover them, and passed them on to the plaintiff. *See* Complaint in *Shamin Hotels, Inc. v. NAI Bluestone Real Estate Capital, LLC* (attached as Exhibit 5 to Gov. Mem), at ¶ 55.

B. West Chester Host / Alliance Development Fund

Similarly, the government claims that the West Chester Host suit against Bluestone demonstrates Bluestone’s “deceptive business tactics,” but the Complaint itself reveals no such thing. West Chester Host sued Bluestone only for breach of contract and negligence – not even alleging that Bluestone knew that the Alliance fund would fail to perform. Complaint in *West*

*Chester Host LLC v. Alliance Development Fund, Inc. and Bluestone Real Estate Capital, LLC*  
(attached as Exhibit 7 to Gov. Mem.), at pp. 8-9.

C. Garrett Wyman's Investment in Northbridge

Garrett Wyman and Mr. McManus were close friends who spoke regularly until shortly before Mr. Wyman's untimely death. Mr. McManus remembers Mr. Wyman's sister visiting him shortly before Mr. Wyman died, but recalls the visit as an outpouring of pain – understandably – rather than a request for the return of an investment.

Indeed Mr. Wyman and Mr. McManus were so close that they invested in the Nantucket property together, and their families shared the house. Mr. Wyman himself requested, only months before his death, that Mr. McManus buy him out of his \$200,000 investment in that property. Mr. McManus gladly did so, and actually paid Mr. Wyman \$50,000 more than his \$200,000 investment. Later, Mr. McManus funded out of his own pocket the attorney's fees for a suit that yielded a judgment in Northbridge's favor against the defaulted borrower John Kontra of ACCS.<sup>3</sup> Mr. Wyman's mother, like the other Northbridge investors, will receive a proportional share of any money collected on that judgment.

Respectfully submitted,

/s/ \_\_\_\_\_  
Lisa A. Mathewson  
The Law Offices of Lisa A. Mathewson, LLC  
123 South Broad Street, Suite 810  
Philadelphia, PA 19109  
(215) 399-9592  
[lam@mathewson-law.com](mailto:lam@mathewson-law.com)

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<sup>3</sup> The government has never challenged the legitimacy of this Northbridge investment.

A. Jeff Ifrah  
David B. Deitch  
Ifrah PLLC  
1717 Pennsylvania Ave NW  
Suite 650  
Washington DC 20006  
(202) 524-4140  
[jeff@ifrahlaw.com](mailto:jeff@ifrahlaw.com)  
[ddeitch@ifrahlaw.com](mailto:ddeitch@ifrahlaw.com)

Counsel to Defendant Matthew McManus

Date: October 6, 2014

**CERTIFICATE OF SERVICE**

I, Lisa A. Mathewson, do hereby certify that on this date I caused a true and correct copy of the foregoing document to be served upon the following counsel via electronic filing:

AUSA David L. Axelrod  
U.S. Attorney's Office  
615 Chestnut Street, Suite 1250  
Philadelphia, PA 19106

/s/ \_\_\_\_\_  
Lisa A. Mathewson

Date: October 6, 2014

# EXHIBIT “A”

## Lisa Mathewson

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**From:** Suzanne Moses <[smoses@greenbrec.com](mailto:smoses@greenbrec.com)>  
**Sent:** Wednesday, January 02, 2013 3:16 PM  
**To:** 'KRIS'  
**Cc:** 'Matthew McManus'  
**Subject:** RE: McManus Wire Instructions  
**Attachments:** McManus Wire Instructions  
  
**Importance:** High

Hi, can you confirm the date the wire referenced below and attached will be received?  
Thank you.

Suzanne Moses  
Director of Operations

GREENBRIDGE  
REAL ESTATE CAPITAL

The Rialto Building  
1033 N. 2nd Street, 2nd Floor  
Philadelphia, PA 19123

DD 267.546.9021  
Cell 215.518.2732  
[smoses@greenbrec.com](mailto:smoses@greenbrec.com)

---

**From:** Norma R. Hannah [<mailto:nhannah@krfs.com>] **On Behalf Of** KRIS  
**Sent:** Monday, October 22, 2012 11:42 AM  
**To:** 'Suzanne Moses'; KRIS  
**Cc:** Matthew McManus  
**Subject:** RE: McManus Wire Instructions

Good Morning,

This is to confirm receipt of the wire instructions.

Thank you very much.

Best regards,

Any tax advice given in this email is an informal opinion based on the information contained in this email. As such, the advice is not intended or written to be used for the purpose of avoiding tax penalties and it cannot be used for that purpose. We are available to prepare a more formal, written tax opinion at your request.

**Norma R. Hannah**

**Kaufman Rossin Fund Services, LLC**  
2699 South Bayshore Drive | 9th Floor | Miami | FL | 33133



[kris@KRFS.com](mailto:kris@KRFS.com) | [www.krfs.com](http://www.krfs.com)  
305.646.6080 Phone | 786.470.2326 Fax

*This communication was sent from Kaufman Rossin Fund Services, LLC and contains information that may be confidential or privileged. The information is solely intended for the use of the addressee. If you are not the intended recipient, be advised that any disclosure, copy, distribution, or use of the contents of this communication is prohibited. If you have received this communication in error, please immediately notify the sender by telephone or by electronic mail.*

*This message and related attachments are intended to be an informal means of communication and should not be relied upon, other than for discussion purposes, unless accompanied by a report or letter executed by authorized representatives of the company.*

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**From:** Suzanne Moses [<mailto:smoses@greenbrec.com>]  
**Sent:** Monday, October 22, 2012 11:27 AM  
**To:** KRIS  
**Cc:** Matthew McManus  
**Subject:** McManus Wire Instructions

Please see the signed wire instructions for Matthew and Jennifer McManus per your request.  
Thank you.

Suzanne Moses  
Director of Operations

GREENBRIDGE  
REAL ESTATE CAPITAL

The Rialto Building  
1033 N. 2nd Street, 2nd Floor  
Philadelphia, PA 19123

DD 267.546.9021  
Cell 215.518.2732  
[smoses@greenbrec.com](mailto:smoses@greenbrec.com)

## Lisa Mathewson

---

**To:** Matthew McManus  
**Subject:** RE: McManus Wire Instructions - Master's Research hedge fund

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**From:** Suzanne Moses [<mailto:smoses@greenbrec.com>]  
**Sent:** Monday, February 04, 2013 1:51 PM  
**To:** 'Matthew McManus'  
**Subject:** RE: McManus Wire Instructions

yes

Suzanne Moses  
Director of Operations

GREENBRIDGE  
REAL ESTATE CAPITAL

The Rialto Building  
1033 N. 2nd Street, 2nd Floor  
Philadelphia, PA 19123

DD 267.546.9021  
Cell 215.518.2732  
[smoses@greenbrec.com](mailto:smoses@greenbrec.com)

---

**From:** Matthew McManus [<mailto:mmcmanus@greenbrec.com>]  
**Sent:** Monday, February 04, 2013 1:09 PM  
**To:** Suzanne Moses  
**Subject:** FW: McManus Wire Instructions

Can you check to see if this arrived, thanks.

Matthew McManus  
Managing Director  
Greenbridge Real Estate Capital, LLC  
The Rialto Building  
1033 N. 2nd Street. Second Floor  
Philadelphia, PA 19123  
215-880-4303  
267-546-9028

**Greenbridge** | CAPITAL THINKING.  
REAL ESTATE CAPITAL

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**From:** Gary Kay [<mailto:gkay@mastersresearch.com>]  
**Sent:** Monday, February 04, 2013 1:05 PM

**To:** Matthew McManus  
**Subject:** Re: McManus Wire Instructions

Hi Matt,

Your wire was released today so it should go out by about 4:00 p.m.

Gary

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**From:** Matthew McManus <[mmcmanus@greenbrec.com](mailto:mmcmanus@greenbrec.com)>  
**Date:** Monday, February 4, 2013 12:52 PM  
**To:** Gary Kay <[gkay@mastersresearch.com](mailto:gkay@mastersresearch.com)>, <[mmcmanus5@greenbrec.com](mailto:mmcmanus5@greenbrec.com)>  
**Subject:** RE: McManus Wire Instructions

Gary,

Just confirming this went out, please let me know, thanks.

Matthew McManus  
Managing Director  
Greenbridge Real Estate Capital, LLC  
The Rialto Building  
1033 N. 2nd Street. Second Floor  
Philadelphia, PA 19123  
215-880-4303  
267-546-9028

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REAL ESTATE CAPITAL

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**From:** Gary Kay [<mailto:gkay@mastersresearch.com>]  
**Sent:** Friday, February 01, 2013 5:58 PM  
**To:** [mmcmanus5@greenbrec.com](mailto:mmcmanus5@greenbrec.com)  
**Subject:** Re: McManus Wire Instructions

The wire is going out Monday 1st thing.

On Jan 30, 2013, at 7:46 PM, Matthew McManus <[mmcmanus5@greenbrec.com](mailto:mmcmanus5@greenbrec.com)> wrote:

Thanks Gary, I'll be back soon, you guys have been great, thanks again.  
Matthew McManus  
Managing Director  
Greenbridge Real Estate Capital, LLC  
The Rialto Building  
1023 North 2nd Street, Second Floor  
Philadelphia, PA 19123  
215-880-4303

---

**From:** Gary Kay <[gkay@mastersresearch.com](mailto:gkay@mastersresearch.com)>  
**Date:** Wed, 30 Jan 2013 19:34:21 -0500

**To:** <mmcmanus@greenbrec.com>  
**Cc:** 'cathy@magnum.com'<cathy@magnum.com>;  
'cherise@magnum.com'<cherise@magnum.com>;  
'Claudia@magnum.com'<Claudia@magnum.com>; mastersresearch  
krfs<mastersresearch@KAUFMANROSSIN.COM>; KRIS<kris@krfs.com>; Gary  
Rubin<grubin@mastersresearch.com>  
**Subject:** Re: McManus Wire Instructions

Hi Matt,

We will be wiring the funds in the next couple of days; perhaps tomorrow. I will let you know when it is going out. Since the time you invested, we have become a real business with an outstanding administrator that has procedures that we must follow. It's amazing how well you did with you investment. I'm sorry you have to go.

Gary Kay

Beginning January 25, 2013  
through February 25, 2013

Checking continued from previous page

**Deposits & Additions**

Date	Amount	Description
02/04	3,375.39	Transfer
02/04	2,600.00	Deposit
02/04	211,248.00	Incoming Wire Transfer (Mts No.130204009570)
02/11	9,930.69	Deposit

**Interest**

Date	Amount	Description
02/25	2.65	Interest

**Daily Balance**

Date	Balance	Date	Balance	Date	Balance
01/25	52,497.98	02/04	263,301.09	02/15	161,655.41
01/28	51,500.42	02/06	263,099.34	02/19	159,126.63
01/29	51,430.42	02/11	252,559.60	02/20	158,676.63
01/30	50,980.42	02/12	163,246.10	02/21	157,022.05
01/31	50,930.42	02/14	163,206.10	02/25	157,021.70
02/01	46,444.92				

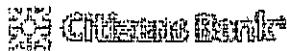
JENNIFER BURMAN-MCMANUS  
MATTHEW E MCMANUS  
Circle Gold Checking w/Interest  
XXXXXXXX559-6

**+** Total Deposits & Additions  
227,154.08

**+** Total Interest Paid  
2.65

**=** Current Balance  
157,021.70

# EXHIBIT “B”


[Help](#) | [Log Out](#)
[Home](#) [Manage Accounts](#) [Transfer Money](#) [Pay Bills & People](#) [Service Center](#) [Manage Features](#)
[Account History](#) [Online Statements](#) [Image Search](#)

## Account History

Account:

Circle Gold Checking w/ Interest - xxxxxx5596 Bal. \$252,356.60

Shortcuts...



### Current Account Features

### Manage Features

- Standard Overdraft Practices Preference(s)

### eStatements & eNotices

- [View eStatements](#)
- [View eNotices](#)
- [Go Paperless](#)

### Circle Gold Checking w/ Interest - xxxxxx5596 (Account Type: Checking)

#### Account Summary

Available Balance :	\$252,356.60
Last Statement Balance:	\$52,700.98
Last Deposit Amount:	\$9,930.69
Last Statement Date:	01/24/2013
Last Deposit Date:	02/11/2013
Last Activity Date:	02/11/2013
Available ODP Amount:	\$10,000.00

Customize the Transaction History view by using the filters below.

From	To	Or
11/15/2012	02/12/2013	Select...
Type		
All Transactions		

### Transaction History

[Hide Memos](#)

Date	Description	Ref. #	Debit(-)	Credit(+)	Balance	View
02/12/2013	ATM Cash		\$203.00		\$252,356.60	Q
	Memo: DDA DEBIT					
02/11/2013	ATM Cash		\$300.00		\$252,559.60	Q
	Memo: 8616 GERMANT PHILADELPHIA PA 8376					
02/11/2013	Levy Withdrawal		\$20,045.43		\$252,859.60	Q
	Memo: DDA DEBIT					
02/11/2013	IRS Processing Fee		\$125.00		\$272,905.03	Q
02/11/2013	Deposit			\$9,930.69	\$273,030.03	Q
02/06/2013	ATM Cash		\$201.76		\$263,098.34	Q
	Memo: 219 SOUTH 17TH STRPHILADELPHIA PA 0219					
02/04/2013	Check	3732	\$49.22		\$263,301.09	Q
02/04/2013	ATM Cash		\$300.00		\$263,350.31	Q
	Memo: 8616 GERMANT PHILADELPHIA PA 8376					

# Release of Levy/Release of Property from Levy

To

TD BANK N.A.  
LEVY DEPARTMENT AIM #02-201-01-75  
9000 ATRIUM WAY  
MOUNT LAUREL, NJ 08054-3952004

Taxpayer(s)

MATTHEW E MCMANUS & JENNIFER BURMAN

Identifying Number(s)

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
- ☐ wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

## Release of Levy

- ☒ Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits of the taxpayer(s) named above are released from the levy.
- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

## Release of Property from Levy

- ☐ Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits greater than are released from the levy. The levy now attaches only to this amount.
- ☐ The last payment we received from you was dated . The amount the taxpayer still owes is . When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income ☐ greater than ☐ less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at FREEHOLD, NJ.  
(Place)

February 21, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER



# Release of Levy/Release of Property from Levy

To

TD AMERITRADE  
4211 S 102ND ST  
OMAHA, NE 68127-1031119

Taxpayer(s)

MATTHEW E MCMANUS  
[REDACTED]

Identifying Number(s)  
[REDACTED]

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
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Dated at FREEHOLD, NJ,  
(Place)

February 21, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

TD AMERITRADE  
4211 S 102ND ST  
OMAHA, NE 68127-1031119

Taxpayer(s)

MATTHEW E MCMANUS & JENNIFER BURMAN

Identifying Number(s)

A notice of levy was served on you and demand was made for the surrender of:

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Dated at FREEHOLD, NJ,  
(Place)

February 21, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

CHARLES SCHWAB & CO INC  
OFFICE OF CORPORATE COUNSEL  
101 MONTGOMERY ST.  
SAN FRANCISCO, CA 94104

Taxpayer(s)

MATTHEW E MCMANUS & JENNIFER BURMAN

Identifying Number(s)

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code--"Special Rule For Banks." See Page 2 regarding this exception.
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- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income ☐ greater than ☐ less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at FREEHOLD, NJ.  
(Place)

February 20, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

CHARLES SCHWAB & CO INC  
OFFICE OF CORPORATE COUNSEL  
101 MONTGOMERY ST.  
SAN FRANCISCO, CA 94104

Taxpayer(s)

MATTHEW E MCMANUS  
[REDACTED]  
[REDACTED]

Identifying Number(s)  
[REDACTED]

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
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- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income ☐ greater than ☐ less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at FREEHOLD, NJ  
(Place)

February 20, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

MORGAN STANLEY SMITH BARNEY LLC  
201 PLAZA TWO  
7TH FLOOR  
JERSEY CITY, NJ 07311

Taxpayer(s)

MATTHEW E MCMANUS & JENNIFER BURMAN

Identifying Number(s)

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
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- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

## Release of Property from Levy

- ☐ Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits greater than are released from the levy. The levy now attaches only to this amount.
- ☐ The last payment we received from you was dated . The amount the taxpayer still owes is . When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income ☐ greater than ☐ less than each now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at FREEHOLD, NJ  
(Place)

February 20, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

MORGAN STANLEY SMITH BARNEY LLC  
201 PLAZA TWO  
7TH FLOOR  
JERSEY CITY, NJ 07311

Taxpayer(s)

MATTHEW E MCMANUS  
[REDACTED]

Identifying Number(s)  
[REDACTED]

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
- ☐ wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

## Release of Levy

- ☒ Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits of the taxpayer(s) named above are released from the levy.
- ☐ Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

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Dated at FREEHOLD, NJ.  
(Place)

February 20, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

JP MORGAN CHASE BANK NA  
COURT ORDERS & LEVY DEPT  
PO BOX 183164  
COLUMBUS, OH 43218-3164800

Taxpayer(s)

MATTHEW E MCMANUS & JENNIFER BURMAN  
[REDACTED]

Identifying Number(s)  
[REDACTED]

A notice of levy was served on you and demand was made for the surrender of:

- ☒ all property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See Page 2 regarding this exception.
- ☐ wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

**The box checked below applies to the levy we served on you.**

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Dated at FREEHOLD, NJ,  
(Place)

February 20, 2013  
(Date)

Signature

/S/ M. MACGILLIVRAY

Telephone Number

(732)761-3338

Title

REVENUE OFFICER

# Release of Levy/Release of Property from Levy

To

JP MORGAN CHASE BANK NA  
COURT ORDERS & LEVY DEPT  
PO BOX 183164  
COLUMBUS, OH 43218-3164800

Taxpayer(s)

MATTHEW E MCMANUS  
[REDACTED]

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